



## IV-CA Cost Allocation Table

The Cost Allocation (CA) Table contains information that is the basis of the allocation of expenditures and encumbrances charged to cost pools in CALSTARS. Cost pools contain charges that are incurred for a common or joint purpose that benefit more than one cost center. A CA Table is established for each cost pool in CALSTARS. During the cost allocation process, the CA Table is accessed to determine how and where costs in these cost pools are to be allocated and how cost recoveries are to be recorded.

Every CALSTARS agency is required to prepare and retain a cost allocation plan for audit purposes. Once the plan is prepared and internally approved, the CA Table can be coded and entered into CALSTARS. Agencies that receive federal funds must prepare an Indirect Cost Rate Proposal (ICRP) and submit it to the Department of Finance, Fiscal Systems and Consulting Unit for approval. See State Administrative Manual Sections 8755-8757 for more information.

The CA Table is available through Command **I.4** on the Table Maintenance/Inquiry screen.

### COST ALLOCATION METHODOLOGY

The PCA Method coded in the Organization Control Table controls various options for cost allocation including allocation by Index. Those options are also listed in Exhibit IV-CA-2. In this chapter, references to the term 'cost pool' includes cost allocation tables established for 'Allocations by PCA with no Index' and 'Allocations by PCA and Index'.

Cost Allocation Tables should be prepared prior to the beginning of the next fiscal year. The allocation method used for each cost pool should be consistently applied during the entire fiscal year.

**Note:** Retroactive adjustments (those older than the prior month) cannot be made by making changes to the CA Table.

### STRUCTURE

The CA Table is divided into two parts: a control key and informational elements. The control key consists of an Organization Code, Funding Fiscal Year, Index Code and Program Cost Account. This key identifies each cost pool within an organization.

The informational elements segment of the CA Table identifies how costs accumulated under a cost pool are allocated to other cost pools. This information includes the following:

- ✧ **Distribution Type** – identifies the specific method for allocating costs using the standards cost allocation method or the actual cost allocation method
- ✧ **Program Cost Account (PCA) Type** – identifies the type of PCA and should be the same code as contained in the PCA Table
- ✧ **Sequence Indicator** – designates when a cost pool is allocated when using multiple steps in the cost allocation process
- ✧ **Variance Allocation Indicator** - specifies when a variance PCA will allocate (for standards cost allocation method)
- ✧ **Distribution Rate** - specifies the rate, cost per unit, or fixed flat amount to be allocated (for standards cost allocation method)
- ✧ **Charge Information** – used to record the charges allocated from a cost pool and consists of Object Detail and Agency Object. (Fund, Fund Detail, Funding Source and Method are also coded when using the standards cost allocation method). The 'Distribution Base and Allocation Range' or the 'Allocation Base' is used in conjunction with the charge information to perform the allocation process.
- ✧ **Credit Information** –used to record the recoveries (credit) of costs allocated from a cost pool and consists of Index, PCA, Object Detail and Agency Object codes. (Fund, Fund Detail, Funding Source and Method are also coded when using the standards cost allocation method).
- ✧ **Distribution Base** – defines up to four specific Object classes or ranges on which allocations will be based. Use of the Distribution Base requires that an Index/PCA Allocation Range is also defined. (The specific Distribution Rate is applied to these Object classes or ranges for the standards cost allocation method.)
- ✧ **Allocation Range** – identifies up to five ranges of Index/PCA combinations that will receive distributions from the PCA being allocated as determined by the Distribution Base.
- ✧ **Allocation Base** – identifies up to fifteen specific Index/PCA combinations that will receive distributions based on a fixed percentage.

The coding requirements for all of the informational elements are defined in Exhibit IV-CA-1.

## RELATIONSHIP TO OTHER TABLES

The Organization Control Table, Index Code Table, Program Cost Account Table, and several of the Descriptor Tables are used to validate most of the data elements during update of the CA Table.

## EDIT RULES

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

## INPUT CODING

A listing of the fields contained on the Cost Allocation Entry screen and/or on the activity reports is shown in Exhibit IV-CA-1. It includes explanations of the fields as well as coding instructions for data entry. Exhibit IV-CA-2 provides a supplement to the coding instructions and further explains the system processes that are performed based upon the data coded in the CA Table.

Data entered on the Cost Allocation Entry screen is keyed from the Cost Allocation Table Entry Form (CALSTARS 16). The form, shown in Exhibit IV-CA-3, is formatted the same as the Entry screen and is available at [www.dof.ca.gov/html/calstars/forms.htm](http://www.dof.ca.gov/html/calstars/forms.htm).

All table maintenance must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Log* section of Chapter IV.

## COST ALLOCATION ENTRY SCREEN

The Entry screen consists of two screens. The first Entry screen consists of the Control Key, informational elements, and the Calculated Distribution fields (Distribution Base - Object Detail/Agency Object ranges and the Allocation Range - Index and PCA Allocation ranges). The screen is available through Command **I.4** and is displayed below.

```

9990 I.4: Cost Allocation Entry Screen 1                                01-11-2006 02:34 PM
                                                                MORE=Down
Function: _ (A=Add, C=Change, D=Delete, F=FFY Maint, N=Next, P=Print Table)
          (R=Recall Maint/Print, U=Gen Rec, V=View, W=Print Rec)

FFY: _____ INDEX> _____ PCA> _____ DIST TYPE> _ PCA TYPE> _ SEQ: _ VAR> _
PCA TITLE : _____ ALLOCATE BY PROJECT>
DIST TITLE: _____ DIST RATE: _____
CHARGE: _____ OD> _____ AO> _____ FUND> _____ FD> _____ FS> _ M> _
CREDIT: INDEX> _____ PCA> _____ OD> _____ AO> _____ FUND> _____ FD> _____ FS> _ M> _

CALCULATED DISTRIBUTION: (Code for DIST TYPE=1,2,3,5)
      DISTRIBUTION BASE      -----ALLOCATION RANGE-----
      OD/AO RANGES          INDEX RANGES          PCA RANGES
1: _____ - _____  1: _____ - _____  _____ - _____
2: _____ - _____  2: _____ - _____  _____ - _____
3: _____ - _____  3: _____ - _____  _____ - _____
4: _____ - _____  4: _____ - _____  _____ - _____
                          5: _____ - _____  _____ - _____

For Fixed Distribution (Dist Type=4), press PF11
Command: _____ LP DATE:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help Retrn Quit Log List Dfalt Bkwrld Frwrd Clear Up Down Main

```

The F10 and F11 keys are used to toggle between Entry Screens 1 and 2. The information is the same on both screens, except Screen 1 contains the Calculated Distribution fields and Screen 2 contains the Fixed Distribution fields (Index, PCA, and Percent). Individual Cost Allocation records contain data in the Calculated Distribution or Fixed Distribution fields, but never both. An example of Entry Screen 2 is displayed below.

```

9990 I.4: Cost Allocation Entry Screen 2                                01-11-2006 02:26 PM
                                                                MORE=Up
Function: _ (A=Add, C=Change, D=Delete, F=FFY Maint, N=Next, P=Print Table)
          (R=Recall Maint/Print, U=Gen Rec, V=View, W=Print Rec)

FFY: _____ INDEX> _____ PCA> _____ DIST TYPE> _ PCA TYPE> _ SEQ: _ VAR> _
PCA TITLE : _____ ALLOCATE BY PROJECT>
DIST TITLE: _____ DIST RATE: _____
CHARGE: _____ OD> _____ AO> _____ FUND> _____ FD> _____ FS> _ M> _
CREDIT: INDEX> _____ PCA> _____ OD> _____ AO> _____ FUND> _____ FD> _____ FS> _ M> _

FIXED DISTRIBUTION: (Code for DIST TYPE=4)
-----ALLOCATION BASE-----
      INDX>  PCA>  PCNT      INDX>  PCA>  PCNT      INDX>  PCA>  PCNT
1: _____ 2: _____ 3: _____
4: _____ 5: _____ 6: _____
7: _____ 8: _____ 9: _____
10: _____ 11: _____ 12: _____
13: _____ 14: _____ 15: _____

For Calculated Distribution (Dist Type=1,2,3,5), Press PF10
Command: _____ LP DATE:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help Retrn Quit Log List Dfalt Bkwrд Frwrд Clear Up Down Main

```

Most Cost Allocation Table maintenance, **A**=Add, **C**=Change, **D**=Delete, **F**=Funding Fiscal Year Maintenance, **N**=Next, **P**=Print Table, **R**=Recall Maintenance/Print, **U**=Generate a single record, **V**=View, and **W**=Print Record, can be performed from the Entry screen.

FFY maintenance (**G**enerate FFY, **P**=Print Table, **R**=Recall Maintenance/Print Request, and **X**=Delete FFY) is performed from the FFY Maintenance screen. Refer to the *FFY Maintenance* section in this chapter for further discussion.

## COST ALLOCATION LIST SCREEN

The List screen is displayed when the **F5**=List key on the Entry screen is pressed.

Most table maintenance, **C**=Change, **D**=Delete, **F**=FFY Maintenance (**G**=Generate FFY and **X**=Delete FFY), **P**=Print Table, **R**=Recall Maintenance/Print, **U**=Generate a single record, **V**=View, and **W**=Print Record, may be initiated from the List screen. The List screen gives agencies the ability to select multiple records from the screen. Scrolling to another screen for additional selections is not allowed until all selected maintenance is finished.

An example of the screen is displayed below.

```

9990 Cost Allocation List                                01-11-2006 02:27 PM

Function: _ (F=FFY Maint, P=Print Table)              Go to Indx/PCA: _____
          (R=Recall Maint/Print)                      FFY: 2005

Enter under F below: (C=Change, D=Delete, U=Gen Rec, V=View, W=Print Rec)
F  INDX  PCA  DIST TYPE  SEQ  TITLE
-  - - - - -
_  0000  A0002    4      1  ADMIN
_  0000  A0003    4      1  REGION 1
_  0000  A0003    4      1  REGION 2
_  0000  A0002    4      1  REGION 3
_  0000  A0003    4      1  REGION 4
                                     *** End of Data ***

Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit  Log          Bkwr  Frwr  Clear          Main

```

The list of Cost Allocation (CA) records is displayed in Index and PCA order within the FFY. If the Entry screen is blank when **F5** is pressed, the list of Index and PCA records will begin with the first sequential record in the current FFY. Otherwise, it will begin with the FFY record shown when **F5** was pressed.

The FFY is shown in the upper right corner of the screen. To change the FFY, enter the desired FFY and press **Enter**.

To find a specific record, enter the Index and PCA in the 'Go to Indx/PCA:' field and press **Enter**. If the requested record exists, it will be the first record listed on the screen. If it does not exist, the list will start with the next sequential record.

To perform maintenance, enter an **F**, **P** or **R** in the Function Field or enter a **C**, **D**, **U**, **V** or **W** in the **F** action column to the left of the desired record. Values cannot be keyed in the Function field and the F action column at the same time. However, multiple records may be selected from the F action column.

When multiple records are selected from the List screen and **Enter** is pressed, the first record retrieved is displayed on the Entry screen. When **C** or **D** is selected, the **C** or **D** is inserted in the Function field on the Entry screen. The **F2** key is used to go to the next record. All records are displayed in ascending order by Index and PCA within the FFY. All maintenance must be completed or cancelled (by pressing **F2** Next) before the List screen or the FFY Maintenance screen may be re-accessed.

## COST ALLOCATION ACTIVITY LOG SCREEN

The Activity Log screen provides a historical log of all activity performed. The screen is displayed when the **F4=Log** key on the Entry or List screen is pressed. An example of the screen is displayed below.

```

9990 Cost Allocation - Activity Log                                08-01-2007 08:57 AM

Sort: K (D=Date/Time, U=UserID, K=FFY/Indx/PCA)
-----Go To-----      -Go To--      -----Go To-----
      DATE      TIME      USERID      FFY      INDX      PCA
F  -----
-  -----
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  90102  OFFICE OF EMP ASSISTANCE & D
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  90105  PROGRAM REVIEW
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  90201  STATEWIDE CONSISTENCY UNIT
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  90301  COMPLIANCE AND ENFORCEMENT
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  91101  OLA
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  91201  OPA
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  92101  OCC GENERAL LEGAL SERVICES
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  92103  OCC LEGISLATION
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  92104  ADMINISTRTRIVE AND MANAGEMENT
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  93101  PROGRAM ANALYSIS & BUDGET AC
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  93201  ACCOUNTING ACTIVITIES
G  06-13-2007  05:58 PM  CSAQKLC      2007  0110  94101  CONTRACTS OFFICE

Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retrn Quit          Dtail          Bkwrdr Frwrdr          Main

```

The list of activity records is sorted by date when **F4** is pressed if the Entry screen is blank or if the cursor on the List screen is not positioned on a record. The records are displayed in descending order beginning with the most recent activity performed. A **D** is displayed in the Sort field, and the Date/Time columns are displayed in white to indicate Date/Time as the sort order.

The list of activity records is sorted by FFY/Index/PCA when **F4** is pressed if a record is displayed on the Entry screen or if the cursor is positioned on a List screen record. The records are displayed by FFY/Index/PCA in ascending order beginning with the FFY/Index/PCA of the record previously on the Entry screen or the FFY/Index/PCA of the List screen record where the cursor was positioned. If there are multiple activity records for the same FFY/Index/PCA, those records are displayed by Date/Time with the most recent transaction on top. The Sort field displays a **K**, and the FFY/Index/PCA column is displayed in white to indicate FFY/Index/PCA as the sort order.

Activity records may be re-sorted by keying a **D=Date/Time**, **U=UserID**, or **K=FFY/Index/PCA** in the Sort field. For example, when **U=UserID** is keyed, the records are displayed in ascending order by UserID.

To search for a specific record(s), key a Date/Time, UserID, FFY, FFY/Index or FFY/Index/PCA in the 'Go To' fields available below the Sort field. The first record matching the selection criteria displays on the first line, and the records are re-sorted

according to the search field used. If multiple matching records are found, the matching records are displayed by Date/Time with the most recent transaction on top. If no matching record is found, the next sequential record is displayed according to the search field used.

Although all CA Table records can be viewed on the CA Entry screen, only the most recent activity records can be viewed on the Log screen. Each year on March 31 records older than three years are purged.

## LOG DETAIL SCREEN

The Log Detail screen displays the maintenance activity for a selected record. The Log Detail screen is accessed from the Activity Log screen. To view a record, place the cursor on any record line and press **F5=Dtail**.

An example of the Log Detail screen is displayed below.

```

9990 Cost Allocation Log Detail-FFY/Indx/PCA/Date/Time Order08-01-2007 09:01 AM
                                     MORE=Down
Function: G  DATE: 06-13-2007  TIME: 05:58:00 PM  USERID: CSAQKLC

FFY: 2007  INDEX: 0110  PCA: 90105  DIST TYPE: 5  PCA TYPE: 2  SEQ: 2  VAR: 0
PCA TITLE : PROGRAM REVIEW                      ALLOCATE BY PROJECT: 0
DIST TITLE:                                     DIST RATE:
CHARGE:                                     OD: 912 AO: 03  FUND:      FD:      FS:      M:
CREDIT: INDEX: 0110  PCA: 90199  OD: 912 AO: 06  FUND:      FD:      FS:      M:

CALCULATED DISTRIBUTION: (Code for DIST TYPE=1,2,3,5)
DISTRIBUTION BASE      -----ALLOCATION RANGE-----
OD/AO RANGES          INDEX RANGES          PCA RANGES
1: 00100 - 19100      1: 0110 - 0700      00001 - 58999
2:      -              2: 0110 - 0700      60000 - 68999
3:      -              3: 0110 - 0700      70000 - 79999
4:      -              4:      -              -
5:      -              5:      -              -

For Fixed Distribution (Dist Type=4), press PF11
Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retrn Quit                      Bkwrdr Frwrdr          Up    Down  Main

```

Note that the Function as well as the entire maintenance record is displayed. For Change maintenance transactions, the changed fields are highlighted.

The F7 and F8 keys are used to scroll through the maintenance records. The sort specified on the Activity Log screen is maintained when scrolling through the Log Detail records.

## FFY MAINTENANCE SCREEN

The FFY Maintenance screen is available for online tables that have a FFY and require FFY maintenance, such as the **Generate** function. The FFY Maintenance screen is accessed from:

- ✧ the Cost Allocation Entry or List screen by keying a **F** in the Function field and pressing **Enter** (Entry screen must be blank, except FFY, when **Enter** is pressed)
- ✧ the I: Table Maintenance/Inquiry screen by keying **80** in the Code field at the bottom of the screen and pressing **Enter**
- ✧ any CALSTARS screen with a Command line by keying **I.80** on the Command line and pressing **Enter**.

An example of the screen is displayed below.

```

9990 FFY Maintenance                                02-24-2005 01:36 PM

Enter under F below: (G=Generate FFY, P=Print Table, R=Recall Maint/Print)
                  (X=Delete FFY)
Enter under FFY below the year to Generate from, Delete, or Print.

F  FFY          TABLE
-  - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
-       Index Code           (IC)
-       Appropriation Symbol  (AS)
-       Program Cost Account  (PCA)
-  2007 Cost Allocation       (CA)
-       Employee Master      (EM)

-       DGS Invoice Allocation (EA)
-       DGS Services         (OD)

Press Enter to submit request(s)

Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit                                Clear                                Main

```

To initiate maintenance activity from the FFY Maintenance screen, key **G**, **P**, **R** or **X** in the F action column to the left of the desired table. Key the appropriate FFY, and press **Enter**. If the FFY is displayed on the Entry or List screen when the **F** Function is initiated, the FFY will already be displayed on the FFY Maintenance screen.



**TABLE MAINTENANCE FUNCTIONS**

The following functions (except **G**, **X** and some **P**) are performed online for an immediate update. Updated records are ready for use as soon as they are successfully entered.

**A=Add**From The Entry Screen:

Key **A** in the Function field, the FFY, Index Code, the Program Cost Account, and the appropriate values in the informational elements fields to **Add** a record to the CA Table. When all data is entered on the screen, press **Enter**. If the transaction passes all online edits, it updates the CA file. A fresh screen is displayed with blank data fields, and a message confirming that the CA Table record was added successfully is displayed at the bottom of the screen.

From The List Screen:

The **Add** function is not available on the List screen.

**C= Change**From The Entry Screen:

To **Change** a record, the record must first be displayed on the screen. To display a record and make a change, either:

- (1) Scroll through the records using the **F7** and **F8** keys, and key **C** in the Function field of the desired record.
- (2) Key **V** in the Function field, the appropriate values in the FFY, the Index Code and Program Cost Account fields, and press **Enter** to **View** a record. Key **C** in the Function field.
- (3) Key **C** in the Function field, the appropriate values in the FFY, Index Code and Program Cost Account fields, and press **Enter**.

Key over the fields to be changed, and press **Enter**. When **Enter** is pressed, the CA record is displayed with the changes. A message confirming that the record was changed successfully is displayed at the bottom of the screen.

From The List Screen:

Key **C** in the F action column to the left of the desired record(s), and press **Enter** to display the record on the Entry screen. Key over the fields to be changed, and press **Enter**. When **Enter** is pressed, the record is displayed with the changes. A message confirming that the record was changed successfully is displayed at the

bottom of the screen. Use **F2** to proceed to the next selected record or to return to the List screen.

**Note:** To blank out (delete) information on input fields, use the delete key or the space bar.

### D=Delete

#### From The Entry Screen:

To **Delete** a record, either:

- (1) Scroll through the records using the **F7** and **F8** keys, key **D** in the Function field of the desired record, and press **Enter**.
- (2) Key **V** in the Function field, the appropriate values in the FFY, Index Code and Program Cost Account fields, and press **Enter** to **View** a record. Key **D** in the Function field, and press **Enter**.
- (3) Key **D** in the Function field, the appropriate values in the FFY, Index Code and Program Cost Account fields, and press **Enter**.

The record and the Action Confirmation pop-up screen are displayed. The pop-up screen is shown below.

<p style="text-align: center;">A C T I O N   C O N F I R M A T I O N</p> <p style="text-align: center;">Delete Cost Allocation Record</p> <p style="text-align: center;">Press F4 to confirm; F2 to cancel</p>
--

If **F4** is selected, the record is deleted immediately.

If **F2** is selected, the record remains in the CA Table.

A message confirming that the record was deleted successfully or that the **Delete** function was cancelled is displayed at the bottom of the screen. When either is selected, the record remains on the Entry screen, and the Function field is blank.

#### From The List Screen:

Key **D** in the F action column to the left of the desired record, and press **Enter**. The record and the Action Confirmation pop-up screen are displayed.

If **F4** is selected, the record is deleted immediately.

If **F2** is selected, the record remains in the CA Table.

A message confirming that the record was deleted successfully or that the **Delete** function was cancelled is displayed at the bottom of the screen. When either is selected, the record remains on the Entry screen, and the Function field is blank. Use **F2** to proceed to the next selected record or return to the List screen.

### **F=FFY Maint**

The **F=FFY** Maintenance function is used to access the FFY Maintenance screen. To access the screen, key **F** in the Function field of the Index Entry or List screen and press **Enter**. Refer to the FFY Maintenance Screen section (previous section in this chapter) for more information.

### **G=Generate FFY**

The **Generate** function copies Cost Allocation records from one year to the next and increases the FFY by one during overnight processing. This function is only available through the FFY Maintenance screen.

To initiate the **Generate** function from the FFY Maintenance screen, key **G** in the F action column on the Cost Allocation line. Key the appropriate Year 1 FFY in the FFY field to create Year 2 FFY records as displayed in the example below.

Key the existing FFY: (Year 1) in the FFY field	To <b>Generate</b> records for: (Year 2)
2007	2008
2008	2009
2009	2010

When **Enter** is pressed, a confirmation message is displayed at the bottom of the screen. Use **F2** to return to the previous screen.

The **Generate** function may be run more than once for the same fiscal year to add new Year 1 records to Year 2. For example, using the **Generate** function a second time may be quicker than manually adding new Year 1 records to Year 2 records after Year 1 records were generated. The **Generate** function does not update or replace records previously **Added** or **Generated**, so records are not duplicated.

If an attempt is made to **Generate** records that have already been **Added**, an error message is displayed on the Cost Allocation (CA) Table Activity Report for each existing record. However, error messages are not issued when an attempt is made to **Generate** previously generated records. If the **G=Generate** function is keyed more

than once during the same processing day, an online message is displayed stating that the Generate FFY has already been requested.

### **N=Next**

#### From The Entry Screen:

Next performs the same as the **Add** function, except the data remains on the screen after **Enter** is pressed.

#### From The List Screen:

The **Next** function is not available on the List screen.

### **P=Print Table**

The **Print Table** function causes the Print/Report File Selection pop-up screen to be displayed. This pop-up screen gives agencies the option of generating an electronic report file of the Cost Allocation (CA) Table Listing Report and/or printing the report. If a FFY is displayed on the pop-up screen when a report is requested, only records for the specified FFY are selected. If the FFY field is blank, the entire Cost Allocation Table (all FFYs) is selected. An example of the CSB980-2 report is displayed in Exhibit IV-CA-4.

#### From The Entry Screen:

Key **P** in the function field, and press **Enter** to display the Print/Report File Selection pop-up screen. If a FFY is displayed on the Entry screen when **Enter** is pressed, the FFY is displayed on the pop-up screen. If the FFY field is blank when Enter is pressed, the FFY is not displayed on the screen.

#### From The List Screen:

Key **P** in the function field, and press **Enter** to display the Print/Report File Selection pop-up screen. To request all records within the Cost Allocation Table, delete the FFY from the FFY field on the pop-up screen.

#### From The FFY Maintenance Screen:

Key **P** in the F action column, the FFY if desired, and press **Enter** to display the Print/Report File Selection pop-up screen. If a FFY is displayed on the FFY Maintenance screen when **Enter** is pressed, the FFY is displayed on the Print/Report File Selection pop-up screen. If the FFY field is blank when Enter is pressed, the FFY is not displayed on the screen.

An example of the pop-up screen is shown below.

```
Print/Report File Selection
Cost Allocation (CA) Table

____ Enter FFY or leave blank for entire table

_ Enter Destination:
  F=Report File only
    Report File: CS9990.CSI980-2.TBL-CA.IQ.D2050308.T1039394
  P=Printer Output and Report File
    Printer ID : CTP2      Report Class: Z      Report ID: ITBL
    Report File: CS9990.CSI980-2.TBL-CA.IQ.D2050308.T1039394
  O=Report Output after Overnight Processing
    Printer ID : CTP2      Report Class: A      Report ID: TBLE

_ Enter 'Y' to create a fixed format report (suitable for Monarch use)

Press Enter to submit the request, or press F2 to cancel
```

Key one of the following 3 options in the Destination field on the pop-up screen:

- F** – Immediately generates an electronic report file of the Cost Allocation (CA) Table Listing Report (CSI980-2)
- P** – Immediately generates an electronic report file of the Cost Allocation (CA) Table Listing Report (CSI980-2) and ROPES the Cost Allocation (CA) Table Listing Report (CSI980-2) to an agency printer
- O** – ROPES the Cost Allocation (CA) Table Listing Report (CSB980-2), including the current day's table maintenance, to an agency printer after overnight processing is complete

Leave **Blank** or key **Y** in the \_ Enter 'Y' to create a fixed format report (suitable for Monarch use) field as explained below:

- Blank** – Suppresses the printing of a line if all record fields included in that line are blank (e.g., Calculated Distribution or Fixed Distribution fields)
- Y** – Creates a report that prints all lines of every record

When **Enter** is pressed, a confirmation message is displayed at the bottom of the screen. Use **F2** to return to the previous screen (Entry, List or I: Table Maintenance/Inquiry).

**Note:** The Print Output Destination is maintained by CALSTARS staff. To request a change, send an e-mail to [calstars@dof.ca.gov](mailto:calstars@dof.ca.gov). Include 'Report Routing' in the subject line.

**R=Recall Maintenance/Print**

The Recall function is used to delete overnight CA table maintenance before it is initiated.

From The Entry Screen Or The List Screen:

Key **R** in the function field, and press **Enter** to display the Recall Overnight Maintenance/Print Request pop-up screen as shown below. The FFY must be blank when **Enter** is pressed. Use **F2** to return to the Entry or the List screen.

From The FFY Maintenance Screen:

Key **R** in the F action field, and press **Enter** to display the Recall Overnight Maintenance/Print Request pop-up screen. The FFY must be blank when **Enter** is pressed.

An example of the pop-up screen is shown below.

```
Recall Overnight Maintenance/Print Request
Cost Allocation (CA) Table

Select one or more with a 'Y':

_ Remove the request to Delete FFY 2002
_ Remove the request to Generate FFY 2004
_ Remove the request to Print FFY 2003
*** End of Data ***

Press Enter to remove the request(s).
PF2          PF7  PF8
Retrn        Bkwr  Frwr
```

Key **Y** in the field to the left of the desired maintenance or print request(s), and press **Enter** to delete the request(s). A confirmation message is displayed at the bottom of the screen.

**U=Generate Record**From The Entry Screen:

Key **U**=Generate Record in the Function field, the FFY, Index Code, and Program Cost Account in their respective fields, and press **Enter** to generate an individual record for the new FFY. A message confirming that the record was successfully generated is displayed at the bottom of the screen.

From The List Screen:

Key **U** in the F action column to the left of the desired record(s) and press **Enter**. The record is displayed on the Entry screen with a confirmation message. Use **F2** to proceed to the next selected record or to return to the List screen.

**V=View**From The Entry Screen:

Key **V** in the Function field, the FFY, Index Code, and Program Cost Account in their respective fields, and press **Enter** to **View** a record. A confirmation message is displayed at the bottom of the screen.

From The List Screen:

Key **V** in the F action column to the left of the desired record, and press **Enter**. The record is displayed with a confirmation message at the bottom of the screen. Use **F2** to proceed to the next selected record or to return to the List screen.

**W=Print Record**

The **W** function immediately prints a single record report (CSI980-2) and generates a single record report file from the Cost Allocation Table. The printed report is ROPED to the agency printer in the ITBL queue. The electronic report file naming convention is CSxxxx.CSI980-2.TBL-CA.IQ.Dcyymmdd.Thhmmss.

From The Entry Screen:

Key **W** in the Function field, the FFY, Index Code, and Program Cost Account in their respective fields, and press **Enter** to print the record and generate the report file. The record is displayed with a confirmation message at the bottom of the screen.

From The List Screen:

Key **W** in the F action column to the left of the desired record (Index Code and Program Cost Account), and press **Enter** to print the record and generate the report file. The record is displayed on the Entry screen with a confirmation message. Use **F2** to proceed to the next selected record or to return to the List screen.

**X=Delete FFY**

The **X=Delete FFY** function initiates the deletion of all CA records for a specified FFY during overnight processing. This function is only available through the FFY Maintenance screen.

If a FFY is displayed on the Entry or List screen before **Enter** is pressed, the FFY is displayed on the pop-up screen. If the FFY field is blank when Enter is pressed, it is necessary to key the FFY.

Key **X** in the F action column (on the maintenance screen), the FFY in the FFY field if necessary, and press **Enter**. The Action Confirmation pop-up screen is displayed as shown below.

<p style="text-align: center;">A C T I O N   C O N F I R M A T I O N</p> <p style="text-align: center;">Delete all Cost Allocation Records for 2004</p> <p style="text-align: center;">Press F4 to confirm; F2 to cancel</p>
--

If **F4** is selected, **all** table records for the selected FFY will be deleted during the next overnight processing cycle.

If **F2** is selected, the FFY records remain in the Cost Allocation Table.

A message confirming that the records were deleted successfully or that the **Delete** function was cancelled is displayed at the bottom of the screen.

**Note:** If an attempt is made to delete the current, prior or prior-prior FFY, an error message is displayed at the bottom of the screen.

## FUNCTION (F) KEYS

The program function keys are used for online help, for efficient navigation to various online screens, for establishing defaults, and for clearing the screen. The following F keys are available for the Cost Allocation Table screens:

**F1=Help**—The following two types of online help is available on pop-up screens:

- ✧ Field look-up assistance is available for fields that display a ">" (greater than) sign to the right of the field label. When the cursor is placed on any space within a field having a ">" and **F1** is pressed, a pop-up screen displays a list of the available values for that field. To locate a desired code, use the F7 and F8 keys to scroll through the listing or use the search option. To begin a search, enter a portion or all of a number or title in the fields at the top of the pop-up window and press Enter. To insert a code on the Entry screen, use the mouse or arrow keys to place the cursor on the row that includes the desired code. The code is automatically inserted on the Entry screen when Enter is pressed.
- ✧ General text information is available when the cursor is placed on the screen and **F1** is pressed. This does not apply for fields with look-up assistance.



**F2=Retrn** (Return) or **Next**—The following two functions are available for the **F2** key.

**Retrn**—Exits the present activity and displays the prior or higher order menu or screen. All data entered on the screen, but not accepted before exiting, is lost.

**Next**—When more than one record is selected for action from the List screen and **Enter** is pressed, the first selected record is displayed. The label below the **F2** key changes from **Retrn** to **Next**. When **F2=Next** is pressed, the next selected record is displayed. The records are displayed one at a time in ascending order. When the last record selected is displayed, the label below the **F2** key changes back to **Retrn**.

**F3=Quit**—Exits the present activity in preparation for CALSTARS logoff. An action confirmation pop-up screen will display to confirm the **Quit** action. Data entered on the screen, but not accepted for processing, remains on the screen if **F2** (resume) is selected. When **F3** is selected, the CALSTARS logoff is initiated. All data entered on the screen, but not accepted for processing, is lost.

**F4=Log**—Displays the Cost Allocation Log Activity screen.

**F5=List** or **Log Detail**—The following two functions are available for the **F5** key.

**List**—Displays the Cost Allocation List screen.

**Log Detail**—Displays the Cost Allocation Log Detail screen.

**F6=Dfalt** (Default)—Locks and unlocks fields for data entry. Defaults may be set to retain coding information for use in consecutive transactions and to "skip" unused fields so the cursor stops only at fields to be keyed. Values cannot be changed in locked fields.

To set Defaults:

1. Enter data in the fields that are to become defaults (i.e., used in the current and subsequent transactions).
2. To skip fields that will not be used, enter a period (.) in the first position of the fields.
3. Press **F6** to lock these fields as defaults. This changes the characters to green and the underline is removed.

Enter the remainder of the data needed for the transaction, and press **Enter** to 'save' the transaction.

Defaults may be turned on or off at any time during the transaction entry process by alternately pressing **F6**.

**F7=Bkwrđ** (Backward)—Go to the previous record (page of records).

**F8=Frwrđ** (Forward)—Go to the next record (page of records).

**F9=Clear**—Erases all keyed fields except any fields locked by **F6=Dfalt**.

**F10=Up** —Go to the first Entry screen for the record (contains Calculated Distribution fields).

**F11=Down** — Go to the second Entry screen for the record (contains Fixed Distribution fields).

**F12=Main**—Go to the CALSTARS main menu. All data entered on the screen, but not accepted for processing, is lost.

## CA TABLE REPORTS

The following reports are system generated:

- ✱ Cost Allocation (CA) Table Activity Report (CSB980-1) - This report displays all transactions successfully entered online during the work day. It is produced during overnight processing whenever online table maintenance has been completed. The report is displayed in Exhibit IV-CA-4.
- ✱ Cost Allocation (CA) Table – Delete FFY (yyyy) Report (CSB980-3) –This report displays all records deleted when Function **X**=Delete FFY is entered. The report is displayed in Exhibit IV-CA-4.
- ✱ Cost Allocation (CA) Table Upload Activity Report (CSB980-4) – This report displays all transactions processed from external input files and corresponding error codes and messages, if applicable. The report is displayed in Exhibit IV-CA-4.

The following reports are produced upon agency request:

- ✱ Cost Allocation (CA) Table Listing Report (CSB980-2/CSI980-2) - This report is produced when function **P**=Print Table or **W**=Print Rec (1 record only) is entered on the Cost Allocation Entry or List screen. If Function **P** and a Funding Fiscal Year are entered, the listing is limited to the specific fiscal year requested. If **P** is entered without a FFY, the listing contains all fiscal years in the Cost Allocation table. The report is displayed in Exhibit IV-CA-4.

**NOTE:** CSBnnn-n and CSInnn-n reports contain the same information and are identical in format. Therefore, only CSBnnn-n reports are displayed in the report examples.

The difference between the CSB and CSI reports is based on when the reports are generated. CSB reports are generated during CALSTARS nightly

processing and, therefore, include all table maintenance performed up to the time at which nightly processing begins. CSI reports are generated immediately and include all maintenance performed up to the time at which the report is requested.

## **CONTROL**

The Cost Allocation (CA) Table Activity Report (CSB980-1) and the Cost Allocation (CA) Table Upload Activity Report (CSB980-4) should be proofread to ensure that all maintenance was done correctly.

A control log and the activity reports should be maintained for the same amount of time as the accounting transactions they control.

EXHIBIT IV-CA-1  
COST ALLOCATION TABLE AND REPORT FIELD DESCRIPTIONS

Data Element	Length	Contents
<b><u>Control Key:</u></b>		
ORGANIZATION NUMBER (ORG)	4	The Organization Code is automatically displayed based on the signon used. It cannot be altered.
FUNDING FISCAL YEAR (FFY)	4	Enter the Funding Fiscal Year that identifies the year to which this record pertains.
INDEX CODE (INDX)	4	Enter the Index Code (IC) of the cost pool to be allocated. When the OC Table PCA Method is <b>1, 3 or 4</b> , use code <b>0000</b> . When the OC Table PCA Method is <b>2</b> , use an actual Index Code.
PROGRAM COST ACCOUNT (PCA)	5	Enter the actual PCA of the cost pool to be allocated. <b>00000</b> is not allowed.
<b><u>Informational Elements:</u></b>		
DISTRIBUTION TYPE (DIST)	1	Enter the Distribution Type for the allocation method selected: <i>Standards Cost Allocation Methods-</i> <b>1 -</b> Standard Rate applied to expenditures in the allocation range. <b>2 -</b> Standard Cost per Unit applied to statistics in the allocation range. <b>3 -</b> Fixed Amount charged to each Index-PCA combination within the allocation range. <i>Actuals Cost Allocation Methods-</i> <b>4 -</b> Fixed Percentage of expenditures charged to the Allocation Base. <b>5 -</b> Calculated percentage of expenditures charged to the Allocation Range using the Distribution Base.
PROGRAM COST ACCOUNT TYPE (PCA)	1	Enter the Program Cost Account Type. <i>This code should be the same as used for this PCA in the PA Table.</i> <b>2 -</b> Service Center <b>3 -</b> Redistribution Account <b>4 -</b> Other Indirect <b>5 -</b> Special-Administration <b>6 -</b> Indirect PCA allocated only during a variance or year-end variance cost allocation process.
SEQUENCE INDICATOR (SEQ)	1	Enter the Sequence Indicator ( <b>1-9</b> ). The sequence denotes the step of cost allocation in which the cost pool is allocated. Up to four steps of cost allocation can be processed in a single day.
VARIANCE ALLOCATION INDICATOR (VAR)	1	Enter the Variance Allocation Indicator: <b>0 -</b> Not applicable ( <i>actuals</i> cost allocation method used) <b>1 -</b> Do not allocate at year-end ( <i>standards</i> cost allocation method) <b>2 -</b> Allocate whenever the variance allocation is run ( <i>standards</i> ) <b>3 -</b> Do not ever allocate ( <i>standards</i> )
PROGRAM COST ACCOUNT TITLE (PCA TITLE)	40	Enter the Program Cost Account Title. (optional)

EXHIBIT IV-CA-1  
COST ALLOCATION TABLE AND REPORT FIELD DESCRIPTIONS

Data Element	Length	Contents
ALLOCATE BY PROJECT (ALLOC PROJ)	1	Enter the Allocate By Project Indicator. This indicator controls whether Project/Work Phase is included in the cost allocation process.  <b>0</b> - Project/Work Phase is not included in the cost allocation process. <b>1</b> - Project/Work Phase is included in the cost allocation process. Not allowed if Distribution Type is <b>4</b> .
DISTRIBUTION TITLE (DIST TITLE)	30	Enter the Distribution Title. (optional)
DISTRIBUTION RATE (DIST RATE)	10	Enter the Distribution Rate based on the allocation method selected.  For <i>actuals</i> leave blank (DIST TYPE is <b>4</b> or <b>5</b> ). For <i>standards</i> (DIST TYPE is <b>1</b> , <b>2</b> , or <b>3</b> ) enter an amount using <b>nnnnn.nnnnn</b> as the format (amount must be greater than zero).
<b><u>Charge Information:</u></b>		(Charge OD, Charge AO, Charge Fund, Charge FD, Charge FS, Charge M)  This is the classification of data assigned to the allocation account (account receiving the allocated charge).
CHARGE OBJECT DETAIL (OD)	3	Enter the statewide Object Detail.  Enter <b>XXX</b> to retain the original transaction Object Detail. Code <b>XXX</b> may only be used if the DIST TYPE is <b>4</b> or <b>5</b> . If <b>XXX</b> is used, CREDIT OD must also be coded with <b>XXX</b> .  Optionally, enter a valid UCM Object Detail to assign the PCAs costs to one code.  Use code <b>427</b> for allocated administrative services costs.
CHARGE AGENCY OBJECT (AO)	2	Enter the Agency Object (from I.5.12 Agency Object Table). (Optional) Must be blank if <b>XXX</b> is used as CHARGE OD.
CHARGE FUND	4	Leave blank if DIST TYPE is <b>4</b> or <b>5</b> ( <i>Actuals</i> ).  Enter the UCM Fund code if DIST TYPE is <b>1</b> , <b>2</b> , or <b>3</b> ( <i>Standards</i> ).
CHARGE FUND DETAIL (FD)	2	Leave blank if DIST TYPE is <b>4</b> or <b>5</b> ( <i>Actuals</i> ).  Enter the D23 Fund Detail if DIST TYPE is <b>1</b> , <b>2</b> , or <b>3</b> ( <i>Standards</i> ).
CHARGE FUND SOURCE (FS)	1	Leave blank if DIST TYPE is <b>4</b> or <b>5</b> ( <i>Actuals</i> ).  Enter the UCM Fund Source code if DIST TYPE is <b>1</b> , <b>2</b> , or <b>3</b> ( <i>Standards</i> ).
CHARGE METHOD (M)	1	Leave blank if DIST TYPE is <b>4</b> or <b>5</b> ( <i>Actuals</i> ).  Enter the UCM Method code if DIST TYPE is <b>1</b> , <b>2</b> , or <b>3</b> ( <i>Standards</i> ).

EXHIBIT IV-CA-1  
COST ALLOCATION TABLE AND REPORT FIELD DESCRIPTIONS

Data Element	Length	Contents
<b><u>Credit Information:</u></b>		<p>(Credit Index, Credit PCA, Credit OD, Credit AO, Credit Fund, Credit FD, Credit FS, Credit M)</p> <p>This is the classification of data assigned to the recovery account (account receiving the credit).</p>
CREDIT INDEX (INDX)	4	<p>Enter the Index Code, if used, to record the cost recovery; otherwise, enter <b>0000</b> or leave <b>blank</b>. If 0000 is used or left blank, system uses 9999 as index.</p> <p>Must use actual Index if OC Table PCA Method is <b>2</b>. May use an actual Index, 0000 or leave blank if OC Table PCA Method is <b>1, 3, or 4</b>.</p>
CREDIT PROGRAM COST ACCOUNT (PCA)	5	Enter the PCA.
CREDIT OBJECT DETAIL (OD)	3	<p>Enter the statewide Object Detail.</p> <p>Enter <b>XXX</b> to retain the original transaction Object Detail. Code <b>XXX</b> may only be used if the DIST TYPE is <b>4 or 5</b>. If <b>XXX</b> is used, CHARGE OD must also be <b>XXX</b>.</p> <p>Optionally, enter a valid UCM Object Detail to assign the PCAs costs to one code.</p> <p>Use <b>912</b> for administrative services cost recoveries.</p>
CREDIT AGENCY OBJECT (AO)	2	Enter the Agency Object. (Optional) Must be blank if <b>XXX</b> is used as CREDIT OD.
CREDIT FUND	4	<p>Leave blank if DIST TYPE is <b>4 or 5 (Actuals)</b>.</p> <p>Enter the UCM Fund code if DIST TYPE is <b>1, 2, or 3 (Standards)</b>.</p>
CREDIT FUND DETAIL (FD)	2	<p>Leave blank if DIST TYPE is <b>4 or 5 (Actuals)</b>.</p> <p>Enter the optional D23 Fund Detail if DIST TYPE is <b>1, 2, or 3 (Standards)</b>.</p>
CREDIT FUND SOURCE (FS)	1	<p>Leave blank if DIST TYPE is <b>4 or 5 (Actuals)</b>.</p> <p>Enter the UCM Fund Source code if DIST TYPE is <b>1, 2, or 3 (Standards)</b>.</p>
CREDIT METHOD (M)	1	<p>Leave blank if DIST TYPE is <b>4 or 5 (Actuals)</b>.</p> <p>Enter the UCM Method code if DIST TYPE is <b>1, 2, or 3 (Standards)</b>.</p>

EXHIBIT IV-CA-1  
COST ALLOCATION TABLE AND REPORT FIELD DESCRIPTIONS

Data Element	Length	Contents
<b>DISTRIBUTION BASE</b>		<p>(OD/AO RANGES)</p> <p>Four sets of two data elements for identification of the account(s) to be used in determining the ratio of allocations that will be assigned.</p> <p>At least one set must be coded if DIST TYPE is <b>1, 2, 3</b> or <b>5</b>.</p> <p>None of the sets is used if DIST TYPE is <b>4</b> (leave blank).</p>
OBJECT DETAIL/AGENCY OBJECT (OD or AO) RANGES From - To	5 – 5	Enter the range of Object Detail codes. Optionally, Agency Object may be used or leave blank if none is used. The Object Detail/Agency Object at the end of the range must be equal to or greater than the Object Detail/Agency Object at the start of the range.
<b>Allocation Range:</b>		<p>(INDEX RANGES AND PCA RANGES)</p> <p>Five sets of four data elements.</p> <p>At least one set must be coded if DIST TYPE is <b>1, 2, 3</b> or <b>5</b>.</p> <p>None of the sets is used if DIST TYPE is <b>4</b> (leave blank).</p>
INDEX RANGES From - To	4 - 4	Enter the range of Index Codes. Both Index Codes must be <b>0000</b> if OC Table PCA Method is <b>1</b> . The Index at the end of the range must be equal to or greater than the Index at the start of the range.
PCA RANGES From - To	5 – 5	Enter the range of PCAs. The PCA at the end of the range must be equal to or greater than the PCA at the start of the range.
<b>Allocation Base:</b>		<p>(Index, PCA , Pcnt)</p> <p>Fifteen sets of three data elements. At least <i>two</i> sets must be coded that add to 1.00000 (100%) for DIST TYPE <b>4</b>.</p> <p>None of the sets is used if DIST TYPE is <b>1, 2, 3</b>, or <b>5</b> (leave blank).</p>
INDEX (INDX)	4	<p>The OC Table PCA Method Indicator controls the coding of Index Code values for Fixed Percentages. For more information, see Exhibit IV-CA-2, Determination of DIST BASE row.</p> <p>Enter <b>0000</b> if expenditures are allocated without regard to Index Code. Index <b>0000</b> is required if OC Table PCA Method is <b>1</b>. Index <b>0000</b> may be used if OC Table PCA Method is <b>3</b> or <b>4</b>.</p> <p>Enter an actual Index Code if expenditures are allocated with regard to Index Code. The actual Index is required if OC Table PCA Method is <b>2</b>. The actual Index may be used if OC Table PCA Method is <b>3</b> or <b>4</b>. The actual Index is not allowed if OC Table PCA Method is <b>1</b>.</p>
PROGRAM COST ACCOUNT (PCA)	5	Enter the PCA that will receive the allocated cost.
PERCENT (PCNT)	5	<p>Enter the Percentage (99999 format -- <i>no decimal used</i>).</p> <p>The sum of all percentages must equal 1.00000 (100%).</p> <p>At least <i>two</i> sets must be coded, e.g., codes <b>75000</b> and <b>25000</b>.</p>

EXHIBIT IV-CA-2  
COST ALLOCATION TABLE AND REPORT FIELD DESCRIPTIONS

A direct/indirect cost always has programmatic implications; organizational impact can be excluded/included as follows:

Cost Allocation Table/Process	PCA Method=1 <sup>1/</sup>	PCA Method=2 <sup>1/ 5/</sup>	PCA Method=3 <sup>1/</sup>	PCA Method=4 <sup>1/</sup>
<b>Index Code in Cost Allocation Table Key:</b>	Must be <b>0000</b> <sup>2/</sup> .	Must use actual Index.	Must be <b>0000</b> <sup>2/</sup> .	Must be <b>0000</b> <sup>2/</sup> .
<b>Credit Index in Table:</b>	Actual Index (optional), or <b>0000</b> <sup>2/</sup> .	Must use actual Index.	Actual Index (optional), or <b>0000</b> <sup>2/</sup> .	Actual Index (optional), or <b>0000</b> <sup>2/</sup> .
<b>Determination of DIST BASE:</b>	Totals all amounts for entries that fall within the Object and PCA ranges. Allocation is made without regard to Index. Must enter <b>0000-0000</b> <sup>2/</sup> .	Totals all amounts for entries that fall within the Object, Index and PCA ranges. Enter Index range.	Totals all amounts for entries that fall within the Object, Index and PCA ranges. Enter Index range.	Totals all amounts for entries that fall within the Object, Index and PCA ranges. Enter Index range.
<b>Determination of Amount to Allocate for DIST TYPE 4 and 5:</b>	Totals all amounts for PCA <i>only</i> in Cost Allocation Table Key.	Totals all amounts for Index and PCA in Cost Allocation Table Key.	Totals all amounts for PCA <i>only</i> in Cost Allocation Table Key.	Totals all amounts for PCA <i>only</i> in Cost Allocation Table Key.
<b>Index Code in Charge Transaction:</b>	Uses Credit Index from CA Table if coded, otherwise <b>9999</b> <sup>3/</sup> is used.	Uses Index for Distribution Base (Index Range).	Uses Index of the distribution base determined from the OP File <sup>4/</sup> .	Uses Credit Index from CA Table if coded, otherwise <b>9999</b> <sup>3/</sup> is used.
<b>Index Code in Credit Transaction:</b>	Uses Credit Index from CA Table if coded, otherwise <b>9999</b> <sup>3/</sup> is used.	Uses Credit Index from CA Table.	Uses Credit Index from CA Table if coded, otherwise <b>9999</b> <sup>3/</sup> is used.	Uses Credit Index from CA Table if coded, otherwise <b>9999</b> <sup>3/</sup> is used.
<b>Application:</b>	Excludes any organization implications for program costing purposes.	Allows summarization of indirect cost within organization for allocation (charge) to Indexes in the Base.	Sums indirect cost organization-wide for allocation (charge) to Indexes in the Base.	Sums indirect cost organization-wide for allocation using a specific Base Index/range and a charge/credit Index or no org ( <b>9999</b> ).

<sup>1/</sup> = **PCA Method** is a data field in the OC Table. See Exhibit IV-OC-1 for further coding instructions.

<sup>2/</sup> = Index Code **0000** is not established in the IC Table, and is valid only on the CA Table.

<sup>3/</sup> = Index Code **9999** must be established in the IC Table for CALSTARS cost allocation processing. When a costing method is used that has no Index (organization) bias in the allocation method, the system uses **9999** (a "stand alone" identifier) as a default value for input and edit requirements. Index **9999** implies "WITHOUT organizational impact".

<sup>4/</sup> = Uses the Index from the Operating File record within the Object and PCA range identified.

<sup>5/</sup> = Allocation by PCA and Index is substantially more complex. Careful consideration should be given before selecting this option.



EXHIBIT IV-CA-3  
COST ALLOCATION (CA) TABLE ENTRY FORM

<b>CALSTARS 16</b> (Revised 08-10-2005)		<b>COST ALLOCATION (CA) TABLE ENTRY FORM</b>				ORG: _____	
PREPARED BY: _____		DATE: _____		ENTERED BY: _____		DATE: _____	

  

<b>FUNCTION</b> <input type="text"/> (A=Add, C=Change, D=Delete, F=FFY Maint, N=Next, P=Print Table, R=Recall Maint/Print, U=Gen Record, V= View, W=Print Record)									
FFY <input type="text"/>	INDEX <input type="text"/>	PCA <input type="text"/>	DIST TYPE <input type="text"/>	PCA TYPE <input type="text"/>	SEQ <input type="text"/>	VAR <input type="text"/>			
PCA TITLE <input type="text"/>						ALLOCATE BY PROJECT <input type="text"/>			
DIST TITLE <input type="text"/>				DIST RATE <input type="text"/>					
CHARGE:		OD <input type="text"/>	AO <input type="text"/>	FUND <input type="text"/>	FD <input type="text"/>	FS <input type="text"/>	M <input type="text"/>		
CREDIT:		OD <input type="text"/>	AO <input type="text"/>	FUND <input type="text"/>	FD <input type="text"/>	FS <input type="text"/>	M <input type="text"/>		
CALCULATED DISTRIBUTION: (Code for DIST TYPE=1,2,3,5) ----- DISTRIBUTION BASE -----									
OD/AO RANGES 1: <input type="text"/> - <input type="text"/> 2: <input type="text"/> - <input type="text"/> 3: <input type="text"/> - <input type="text"/> 4: <input type="text"/> - <input type="text"/>				INDEX RANGES 1: <input type="text"/> - <input type="text"/> 2: <input type="text"/> - <input type="text"/> 3: <input type="text"/> - <input type="text"/> 4: <input type="text"/> - <input type="text"/> 5: <input type="text"/> - <input type="text"/>				PCA RANGES 1: <input type="text"/> - <input type="text"/> 2: <input type="text"/> - <input type="text"/> 3: <input type="text"/> - <input type="text"/> 4: <input type="text"/> - <input type="text"/> 5: <input type="text"/> - <input type="text"/>	
FIXED DISTRIBUTION: (Code for DIST TYPE=4) ----- ALLOCATION BASE -----									
INDEX PCA PCNT 1: <input type="text"/> <input type="text"/> <input type="text"/> 4: <input type="text"/> <input type="text"/> <input type="text"/> 7: <input type="text"/> <input type="text"/> <input type="text"/> 10: <input type="text"/> <input type="text"/> <input type="text"/> 13: <input type="text"/> <input type="text"/> <input type="text"/>			INDEX PCA PCNT 2: <input type="text"/> <input type="text"/> <input type="text"/> 5: <input type="text"/> <input type="text"/> <input type="text"/> 8: <input type="text"/> <input type="text"/> <input type="text"/> 11: <input type="text"/> <input type="text"/> <input type="text"/> 14: <input type="text"/> <input type="text"/> <input type="text"/>			INDEX PCA PCNT 3: <input type="text"/> <input type="text"/> <input type="text"/> 6: <input type="text"/> <input type="text"/> <input type="text"/> 9: <input type="text"/> <input type="text"/> <input type="text"/> 12: <input type="text"/> <input type="text"/> <input type="text"/> 15: <input type="text"/> <input type="text"/> <input type="text"/>			

  

F=FFY MAINT FUNCTION SELECTED, FUNCTION ON FFY MAINT SCREEN  P=PRINT FFY FUNCTION SELECTED: REPORT DESTINATION  CREATE FIXED FORMAT REPORT  ADDITIONAL FFYS TO PRINT  R=RECALL MAINT FUNCTION SELECTED, ACTION(S) TO RECALL	<input type="text"/> (G=Generate FFY, P= Print Table, R=Recall Maint/Print, X=Delete FFY) <input type="text"/> (F=Report File only, P=Printer Output & Report File, O=Overnight Printer Output) <input type="text"/> (Y=Fixed Format Report for use with Monarch, Blank=Suppress Blank Lines) _____ _____
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## EXHIBIT IV-CA-4

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CSB980-1 *****
                                DEPARTMENT OF AIR QUALITY
                                CALSTARS          COST ALLOCATION (CA) TABLE ACTIVITY
*****
11/14/2004 (17:57) *****
                                REPORT
*****
                                ORG NUMBER: 9990
                                ORG PAGE: 1
                                RUN PAGE: 6
                                TRANSACTION
-----
INDX  PCA  FFY  F  TYPE  TYPE  SEQ  VAR          PCA TITLE          ALLOC  DATE  TIME  USERID
-----
                                DISTRIBUTION TITLE          DIST RATE
-----
                                CHARGE: OD  AO  FUND FD  FS  M  CREDIT: INDX  PCA  OD  AO  FUND FD  FS  M  BASE #  ERROR MESSAGES
-----
0000  10101  2004  A   5    1    3    0  POLLUTION PREVENTION          0  11-14-2004  02:02:50 PM  CSCSABC
                                PERSONAL SERVICES
                                427 03
                                94499  912 03

                                OD/AO RANGES
                                DIST BASE:  1: 00100-06399  ALLOCATION RANGES:  1: 1010-8040  10111-10210
                                                2: 1010-8040  20101-20209
                                                3: 1010-8040  14111-14613
                                                4: 1010-8040  12111-12112
                                                5:

0000  10102  2004  A   4    1    3    0  AIR QUALITY PLAN          0  11-14-2004  02:02:50 PM  CSCSABC
                                FIXED BASE
                                427 03
                                94499  912 03

                                INDX  PCA  PCNT          INDX  PCA  PCNT          INDX  PCA  PCNT
                                ALLOC BASE:  1: 9999  30510  .24980  2: 9999  30515  .25970  3: 9999  30520  .28360
                                                4: 9999  30530  .20690  5:
                                                6:
                                                7: 8: 9:
                                                10: 11: 12:
                                                13: 14: 15:

```

## EXHIBIT IV-CA-4 (Continued)

CSB980-2 *****	DEPARTMENT OF AIR QUALITY	*****	ORG NUMBER:	9990
CALSTARS	COST ALLOCATION (CA) TABLE LISTING	REPORT	ORG PAGE:	1
11/14/2004 (17:57) *****			RUN PAGE:	6

INDX	PCA	FFY	DIST TYPE	PCA TYPE	SEQ	VAR	PCA TITLE										ALLOC PROJ			
----	----	----	-	-	-	-	-----										-			
DISTRIBUTION TITLE							DIST RATE													
CHARGE: OD AO FUND FD FS M							CREDIT: INDX PCA OD AO FUND FD FS M LP DATE													
-----							-----										-----			
0000	10101	2004	5	3	1	0	POLLUTION PREVENTION										0			
PERSONAL SERVICES																				
427 03							94499 912 03										11-14-2004			

	OD/AO RANGES		INDEX RANGES	PCA RANGES
DIST BASE:	1: 00100-06399	ALLOCATION RANGES:	1: 1010-8040	10111-10210
	2:		2: 1010-8040	20101-20209
	3:		3: 1010-8040	14111-14613
	4:		4: 1010-8040	12111-12112
			5:	

		INDX	PCA	PCNT	INDX	PCA	PCNT	INDX	PCA	PCNT
ALLOC	BASE:	1:		2:			3:			
		4:		5:			6:			
		7:		8:			9:			
		10:		11:			12:			
		13:		14:			15:			

0000	10102	2004	4	3	1	0	AIR QUALITY PLAN	0
			FIXED BASE					
				427	03		94499 912 03	11-14-2004

	OD/AO RANGES		INDEX RANGES	PCA RANGES
DIST BASE:	1:	ALLOCATION RANGES:	1:	
	2:		2:	
	3:		3:	
	4:		4:	
			5:	

		INDX	PCA	PCNT		INDX	PCA	PCNT		INDX	PCA	PCNT	
ALLOC	BASE:	1:	9999	30510	.24980	2:	9999	30515	.25970	3:	9999	30520	.28360
		4:	9999	30530	.20690	5:				6:			
		7:				8:				9:			
		10:				11:				12:			
		13:				14:				15:			

EXHIBIT IV-CA-4 (Continued)

```

CSB980-3 *****
                                CALSTARS      DEPARTMENT OF AIR QUALITY      *****
                                COST ALLOCATION (CA) DELETE FFY (2004)      REPORT      ORG NUMBER: 9990
11/14/2004 (17:57) *****      ORG PAGE: 1
                                RUN PAGE: 6

INDX  PCA  FFY  DIST PCA  SEQ  VAR  PCA TITLE  ALLOC
-----
                                DISTRIBUTION TITLE  DIST RATE
                                -----
CHARGE: OD  AO  FUND FD  FS  M  CREDIT: INDX  PCA  OD  AO  FUND FD  FS  M  LP DATE
-----
0000  10101  2004  5    3    1    0  POLLUTION PREVENTION  0
                                PERSONAL SERVICES
                                427 03
                                94499  912 03
                                11-14-2004

                                OD/AO RANGES      INDEX RANGES  PCA RANGES
DIST BASE:  1: 00100-06399      ALLOCATION RANGES:  1: 1010-8040  10111-10210
                                2: 1010-8040  20101-20209
                                3: 1010-8040  14111-14613
                                4: 1010-8040  12111-12112
                                5:

```

## EXHIBIT IV-CA-4 (Continued)

CSB980-4 *****										DEPARTMENT OF AIR QUALITY										*****										ORG NUMBER: 9990					
CALSTARS										COST ALLOCATION (CA) TABLE UPLOAD ACTIVITY										REPORT		*****										ORG PAGE: 1			
11/14/2004 (17:57: *****										*****										*****										RUN PAGE: 6					
INDX		PCA	FFY	F	DIST PCA		VAR		PCA TITLE										ALLOC PROJ		----- TRANSACTION -----		DATE		TIME		USERID								
----		----	----	-	-----		-----		-----										-		-----		-----		-----		-----								
DISTRIBUTION TITLE										DIST RATE																									
CHARGE: OD AO FUND FD FS M										CREDIT: INDX		PCA	OD	AO	FUND	FD	FS	M	BASE #	ERROR MESSAGES															
-----										-----		----	----	----	----	----	----	----	----	-----															
0000	10101	2004	A	5	1	3	0	POLLUTION PREVENTION										0																	
PERSONAL SERVICES																				C45-CR AGY OBJ NOT D12															
427 03										94499 912 03																									
OD/AO RANGES										INDEX RANGES										PCA RANGES															
DIST BASE:		1: 00100-06399										ALLOCATION RANGES: 1: 1010-8040										10111-10210													
		2:										2: 1010-8040										20101-20209													
		3:										3: 1010-8040										14111-14613													
		4:										4: 1010-8040										12111-12112													
												5:																							
0000	10102	2004	A	4	1	3	0	AIR QUALITY PLAN										0		11-14-2004 02:02:50 PM UPLOAD															
FIXED BASE																																			
427 03										94499 912 04																									
ALLOC BASE:		INDX		PCA		PCNT		INDX		PCA		PCNT		INDX		PCA		PCNT																	
		1:		9999		30510 .24980		2:		9999		30515 .25970		3:		9999		30520 .28360																	
		4:		9999		30530 .20690		5:						6:																					
		7:						8:						9:																					
		10:						11:						12:																					
		13:						14:						15:																					